

**Percent Change in Total Wages—Field Audits  
Calendar Year Ending December 31, 2007**

State	Total Wages Overreported	Total Wages Underreported	Gross Change *	Total Wages Pre- Audit	Percent of Change
Connecticut	\$9,540,213	\$80,610,748	\$90,150,961	\$1,092,760,716	8.2%
Maine	\$662,514	\$6,394,432	\$7,056,946	\$112,443,059	6.3%
Massachusetts	\$6,290,869	\$39,873,688	\$46,164,557	\$901,428,707	5.1%
New Hampshire	\$3,032,841	\$3,628,187	\$6,661,028	\$282,915,489	2.4%
New Jersey	\$12,591,189	\$145,786,434	\$158,377,623	\$2,605,018,604	6.1%
New York	\$53,836,776	\$7,550,263,062	\$7,604,099,838	\$34,080,953,287	22.3%
Puerto Rico	\$795,652	\$22,258,962	\$23,054,614	\$213,714,009	10.8%
Rhode Island	\$1,794,734	\$7,848,139	\$9,642,873	\$226,074,851	4.3%
Vermont	\$1,095,458	\$8,719,310	\$9,814,768	\$468,961,585	2.1%
Virgin Islands	\$0	\$0	\$0	\$0	
<b>REGION 01</b>	<b>\$89,640,246</b>	<b>\$7,865,382,962</b>	<b>\$7,955,023,208</b>	<b>\$39,984,270,307</b>	<b>19.9%</b>
Delaware	\$4,317,489	\$3,631,192	\$7,948,681	\$177,223,607	4.5%
District of Columbia	\$1,426,730	\$2,031,489	\$3,458,219	\$194,904,150	1.8%
Maryland	\$22,369,235	\$43,311,423	\$65,680,658	\$974,928,807	6.7%
Pennsylvania	\$4,458,511	\$126,692,627	\$131,151,138	\$2,349,196,765	5.6%
Virginia	\$13,098,519	\$22,862,412	\$35,960,931	\$1,843,330,370	2.0%
West Virginia	\$767,308	\$10,312,374	\$11,079,682	\$228,789,082	4.8%
<b>REGION 02</b>	<b>\$46,437,792</b>	<b>\$208,841,517</b>	<b>\$255,279,309</b>	<b>\$5,768,372,781</b>	<b>4.4%</b>
Alabama	\$1,544,462	\$4,012,895	\$5,557,357	\$674,244,519	0.8%
Florida	\$34,456,829	\$60,082,372	\$94,539,201	\$3,877,837,784	2.4%
Georgia	\$6,984,197	\$15,489,044	\$22,473,241	\$1,401,269,061	1.6%
Kentucky	\$2,411,623	\$13,005,357	\$15,416,980	\$501,808,078	3.1%
Mississippi	\$949,197	\$328,340	\$1,277,537	\$338,815,280	0.4%
North Carolina	\$18,726,391	\$27,434,134	\$46,160,525	\$2,118,092,748	2.2%
South Carolina	\$4,415,272	\$39,106,009	\$43,521,281	\$684,497,078	6.4%
Tennessee	\$4,900,942	\$17,061,400	\$21,962,342	\$849,580,189	2.6%
<b>REGION 03</b>	<b>\$74,388,913</b>	<b>\$176,519,551</b>	<b>\$250,908,464</b>	<b>\$10,446,144,737</b>	<b>2.4%</b>
Arkansas	\$697,697	\$8,944,328	\$9,642,025	\$128,957,571	7.5%
Colorado	\$9,890,685	\$26,289,994	\$36,180,679	\$1,300,400,179	2.8%
Louisiana	\$6,931,779	\$11,271,297	\$18,203,076	\$598,930,419	3.0%
Montana	\$1,278,442	\$6,476,377	\$7,754,819	\$185,412,473	4.2%
New Mexico	\$651,540	\$2,551,419	\$3,202,959	\$156,111,860	2.1%
North Dakota	\$18,913	\$584,195	\$603,108	\$41,579,996	1.5%
Oklahoma	\$3,982,964	\$11,485,358	\$15,468,322	\$402,202,598	3.8%
South Dakota	\$1,922,428	\$1,040,225	\$2,962,653	\$152,717,228	1.9%
Texas	\$13,144,377	\$60,920,535	\$74,064,912	\$2,489,669,207	3.0%
Utah	\$4,222,929	\$19,719,512	\$23,942,441	\$320,344,202	7.5%
Wyoming	\$727,851	\$4,874,499	\$5,602,350	\$70,930,923	7.9%
<b>REGION 04</b>	<b>\$43,469,605</b>	<b>\$154,157,739</b>	<b>\$197,627,344</b>	<b>\$5,847,256,656</b>	<b>3.4%</b>

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Illinois	\$7,645,884	\$218,249,762	\$225,895,646	\$1,986,621,680	11.4%
Indiana	\$12,469,897	\$54,208,343	\$66,678,240	\$1,526,285,133	4.4%
Iowa	\$3,601,098	\$2,456,205	\$6,057,303	\$424,610,608	1.4%
Kansas	\$2,449,558	\$3,388,505	\$5,838,063	\$263,697,733	2.2%
Michigan	\$8,997,713	\$51,228,017	\$60,225,730	\$3,082,946,799	2.0%
Minnesota	\$46,077,031	\$129,222,305	\$175,299,336	\$1,980,714,752	8.9%
Missouri	\$4,526,605	\$7,541,939	\$12,068,544	\$993,343,922	1.2%
Nebraska	\$1,473,430	\$10,017,214	\$11,490,644	\$544,889,563	2.1%
Ohio	\$16,513,268	\$22,059,527	\$38,572,795	\$1,554,338,959	2.5%
Wisconsin	\$15,977,461	\$99,433,486	\$115,410,947	\$875,092,356	13.2%
<b>REGION 05</b>	<b>\$119,731,945</b>	<b>\$597,805,303</b>	<b>\$717,537,248</b>	<b>\$13,232,541,505</b>	<b>5.4%</b>
Alaska	\$1,957,507	\$2,365,848	\$4,323,355	\$114,525,564	3.8%
Arizona	\$4,610,747	\$27,771,193	\$32,381,940	\$871,404,485	3.7%
California	\$932,336	\$36,492,187	\$37,424,523	\$251,607,169	14.9%
Hawaii	\$2,942,499	\$7,639,659	\$10,582,158	\$127,054,315	8.3%
Idaho	\$3,524,527	\$16,727,022	\$20,251,549	\$103,304,971	19.6%
Nevada	\$956,966	\$11,583,252	\$12,540,218	\$333,111,063	3.8%
Oregon	\$7,333,207	\$71,344,782	\$78,677,989	\$1,019,245,653	7.7%
Washington	\$16,114,638	\$113,729,034	\$129,843,672	\$1,388,983,367	9.3%
<b>REGION 06</b>	<b>\$38,372,427</b>	<b>\$287,652,977</b>	<b>\$326,025,404</b>	<b>\$4,209,236,587</b>	<b>7.7%</b>
<b>US</b>	<b>\$412,040,928</b>	<b>\$9,290,360,049</b>	<b>\$9,702,400,977</b>	<b>\$79,487,822,573</b>	<b>12.2%</b>

\* Total Wages Overreported + Total Wages Underreported